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**BOSSIER COUNCIL ON AGING, INC.**

Bossier City, Louisiana

**FINANCIAL STATEMENTS**

June 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/26/02

# BOSSIER COUNCIL ON AGING, INC.

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**INDEPENDENT  
AUDITOR'S REPORT – OPINION OF  
CERTIFIED PUBLIC ACCOUNTANTS**

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**SMITH PUGH & COMPANY, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Bossier Council on Aging, Inc.  
Bossier City, Louisiana

We have audited the accompanying general purpose financial statements of the Bossier Council on Aging, Inc., as of June 30, 2001 and for the year ended June 30, 2001, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred above present fairly, in all material respects, the financial position of the Bossier Council on Aging, Inc., as of June 30, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2001, on our consideration of the Bossier Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an internal part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Bossier Council on Aging, Inc. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Smith Pugh & Company, LLP*

Certified Public Accountants  
Bossier City, Louisiana

August 17, 2001

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

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**BOSSIER COUNCIL ON AGING, INC.**

Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 2001

With Comparative Totals for the Year Ended June 30, 2000

	Governmental				Totals	
	Fund Types		Account Groups		(Memorandum Only)	
	General	Special Revenue	General Fixed Assets	General Long-Term Debt	2001	2000
<u>Assets</u>						
Cash	\$ 41,805	\$ -	\$ -	-	\$ 41,805	\$ 34,153
Certificates of deposit	25,000	-	-	-	25,000	30,455
Grants receivable	-	4,911	-	-	4,911	8,641
Due from other funds	369	28,478	-	-	28,847	27,654
Fixed assets	-	-	172,407	-	172,407	171,940
Amount to be provided to retire long-term debt	-	-	-	26,828	26,828	15,054
Deposits	300	-	-	-	300	300
Total assets	\$ 67,474	\$ 33,389	\$ 172,407	\$ 26,828	\$ 300,098	\$ 288,197
<u>Liabilities</u>						
Accounts payable	\$ 4,571	\$ -	\$ -	-	\$ 4,571	\$ 6,467
Due to other funds	28,478	369	-	-	28,847	27,654
Accrued salaries and wages	11,248	-	-	-	11,248	11,767
Long-term debt:						
Accumulated unpaid vacation	-	-	-	10,422	10,422	15,054
Note payable	-	-	-	16,406	16,406	-
Total liabilities	44,297	369	-	26,828	71,494	60,942
<u>Fund Equity</u>						
Fund balances:						
Unreserved	23,177	33,020	-	-	56,197	55,315
Investment in general fixed assets	-	-	172,407	-	172,407	171,940
Total fund equity	23,177	33,020	172,407	-	228,604	227,255
Total liabilities and fund equity	\$ 67,474	\$ 33,389	\$ 172,407	\$ 26,828	\$ 300,098	\$ 288,197

The accompanying notes are an integral part of these financial statements.

# BOSSIER COUNCIL ON AGING, INC.

## Combined Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Fund Types For the Year Ended June 30, 2001

	General	Special Revenue	Total (Memorandum Only)
Revenues:			
Intergovernmental	\$ 160,376	\$ 396,896	\$ 557,272
Interest income	808	-	808
Participant and program income	-	32,466	32,466
Miscellaneous	94,599	18,518	113,117
Total revenues	255,783	447,880	703,663
Expenditures:			
Personnel	36,120	316,138	352,258
Fringe	2,996	24,997	27,993
Travel	4,605	12,398	17,003
Operating services	62,776	48,806	111,582
Operating supplies	20,239	36,983	57,222
Meals	-	115,684	115,684
Other costs	1,094	9,968	11,062
Capital outlay	2,634	7,343	9,977
Total expenditures	130,464	572,317	702,781
Excess (deficiency) of revenues over expenditures	125,319	(124,437)	882
Other financing sources (uses):			
Operating transfers in	2,325	186,819	189,144
Operating transfers out	(124,767)	(64,377)	(189,144)
Net other financing sources (uses)	(122,442)	122,442	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,877	(1,995)	882
Fund balance at beginning of year	20,300	35,015	55,315
Fund balance at end of year	\$ 23,177	\$ 33,020	\$ 56,197



**BOSSIER COUNCIL ON AGING, INC.**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget (GAAP Basis) and Actual - Special Revenue Fund Types  
For the Year Ended June 30, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 379,019	\$ 396,896	\$ 17,877
Participant and program income	33,000	32,466	(534)
Miscellaneous	-	18,518	18,518
Total revenues	<u>412,019</u>	<u>447,880</u>	<u>35,861</u>
Expenditures:			
Personnel	304,764	316,138	(11,374)
Fringe	25,815	24,997	818
Travel	17,200	12,398	4,802
Operating services	54,015	48,806	5,209
Operating supplies	25,000	36,983	(11,983)
Meals	130,936	115,684	15,252
Other costs	10,603	9,968	635
Capital outlay	7,343	7,343	-
Total expenditures	<u>575,676</u>	<u>572,317</u>	<u>3,359</u>
Excess (deficiency) of revenues over expenditures	<u>(163,657)</u>	<u>(124,437)</u>	<u>39,220</u>
Other financing sources (uses):			
Operating transfers in	182,331	186,819	4,488
Operating transfers out	(18,674)	(64,377)	(49,729)
Total other financing sources (uses)	<u>163,657</u>	<u>122,442</u>	<u>(41,215)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>-</u>	<u>(1,995)</u>	<u>(1,995)</u>
Fund balance at beginning of year	35,015	35,015	-
Fund balance at end of year	<u>\$ 35,015</u>	<u>\$ 33,020</u>	<u>\$ (1,995)</u>



## BOSSIER COUNCIL ON AGING, INC.

Notes to Financial Statements  
June 30, 2001

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### 1. Summary of Significant Accounting Policies:

- A. Reporting Entity - In 1964, the State of Louisiana passed Act 456, which authorized the charter of voluntary councils on aging for the welfare of the aging people in their representative parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Bossier Council on Aging, Inc. is a non-profit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. Other entities that provide the Council with federal, state, or local funds may impose some additional requirements.

The primary function of the Bossier Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Some of the services provided by the Council include congregate and home delivered meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

- B. Presentation of Statements - In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. In November of 1984, the GASB issued a Codification of Governmental Accounting and Financial Reporting Standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform with generally accepted accounting principles for state and local governments. The statements have also incorporated any applicable requirements set forth by *Audits of State and Local Governmental Units*, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - *Annual Financial Reporting*, accounting manual for the Louisiana Governor's Office of Elderly Affairs contractors; and, *the Government Audit Guide*.

- C. Fund Accounting - The Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions or activities.

The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

#### GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

## BOSSIER COUNCIL ON AGING, INC.

Notes to Financial Statements  
June 30, 2001

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### 1. Summary of Significant Accounting Policies (Continued):

#### C. Fund Accounting (Continued)

##### GOVERNMENTAL FUNDS (CONTINUED)

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state, or local) from which they are derived. In addition, the servicing of general long-term debt is accounted for in the General Fund because unrestricted resources are used to pay for the liabilities incurred by this fund and there are no legal mandates to use a debt service fund.

The following types of programs comprise the Council's General Fund:

Other Local - Revenues, such as, (1) donations from the general public, (2) income from various fund raisers, and (3) interest income earned on idle funds which have been invested, have been recorded in the "other local" program of the General Fund. Expenses incurred which are not chargeable to specific programs are recorded as "other local" program expenditures. Also, expenses incurred to produce related program service fees and fund raising income are charged as "other local" program expenditures. "Other local" funds are also used as transfers to special revenue funds to supplement those programs. In addition, fixed asset additions are generally paid with "other local" funds.

PCOA (Act 735) - PCOA (Act 735) funds are appropriated for the Council by the Louisiana Legislature and remitted to the Council via the Governor's Office of Elderly Affairs (GOEA). The Council may use these "Act 735" funds at its discretion provided the program is benefiting people who are at least 60 years old.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes. Most of the Council's special revenue funds are provided by GOEA. The Title III funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds to the Council.

The following are the funds which comprise the Council's Special Revenue Funds:

Title III-B Administration Fund - The Title III-B Administration Fund is used to account for the administration of Special Programs for the Aging. These funds are used to pay for administrative costs associated with the Title III and Senior Center programs.

Title III-B Supportive Services Fund - The Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as, information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 or older.

Title III C-1 Congregate Meals Fund - The Title III C-1 Fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers.

Title III C-2 Home Delivered Meals Fund - The Title III C-2 Fund is used to account for funds which are used to provide nutritional, home delivered meals to homebound older persons.



## BOSSIER COUNCIL ON AGING, INC.

Notes to Financial Statements  
June 30, 2001

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### 1. Summary of Significant Accounting Policies (Continued):

#### C. Fund Accounting (Continued)

##### GOVERNMENTAL FUNDS (CONTINUED)

Title III-F Fund - The Title III-F Fund is used to account for funds used for disease prevention and health promotion activities or services, such as; (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, and (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need."

Supplemental Senior Center Fund - The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. Bossier Council on Aging, Inc. was one of the parish councils to receive a supplemental grant. These funds are "passed through" the Governor's Office of Elderly Affairs.

Senior Center Fund - The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

FEMA Fund - The FEMA Fund is used to account for the administration of a Disaster Assistance Program, the purpose of which is to supplement food and shelter assistance to individuals who might or might not currently be receiving assistance. EFSP funds are provided by the Federal Emergency Management Agency to the United Way which "passes through" the funds to the Council.

U.S.D.A. Fund - The U.S.D.A. Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congregate and home-delivered meal served to an eligible participant.

Audit Fund - The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

Helping Hands (Medicaid Waivers) Fund - The Helping Hands (Medicaid Waivers) Fund is used to account for income derived from the processing of applications under the Title XIX Medicaid Program and the Personal Care Attendant Program.

- D. Account Groups - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following account groups are not "funds".

General Fixed Assets - The fixed assets (capital outlays) used in governmental fund type operations of the Bossier Council on Aging, Inc. are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

General Long-Term Debt - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operation. Principal and interest payments on long-term liabilities (bank loans and capital lease obligations) are accounted for in the General Fund because the Council intends to use unrestricted resources to pay them and no legal mandate exists to establish a debt service fund.

## BOSSIER COUNCIL ON AGING, INC.

Notes to Financial Statements  
June 30, 2001

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### 1. Summary of Significant Accounting Policies (Continued):

- E. Basis of Accounting - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for the following:

1. Principal and interest on long-term debt are recorded when due, and
2. Claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

- F. Transfers and Interfund Loans - Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

- G. Budgets and Budgetary Accounting - The Council used the following these procedures to derive the budgetary data of these financial statements.

1. The Governor's Office of Elderly Affairs "GOEA" notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the expected funding levels and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before May 31 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
5. All budgetary appropriations lapse at the end of each fiscal year (June 30).
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
7. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. There was only one amendment during the year which was effective May 31, 2001.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
9. The Council may transfer funds between line items as often as required unless they are grant funds from the Governor's Office of Elderly Affairs where the Council would then need to get prior approval. As a part of this grant awards, GOEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess costs could be classified as unauthorized expenditures.
10. Expenditures cannot legally exceed appropriations on an individual fund level.



# BOSSIER COUNCIL ON AGING, INC.

Notes to Financial Statements  
June 30, 2001

## 1. Summary of Significant Accounting Policies (Continued):

- H. Cash and Cash Equivalents and Investments – For the purposes of the financial statements, cash and cash equivalents include cash and interest bearing demand deposits. Cash and cash equivalents are stated at cost.

Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Time deposits with maturities greater than 90 days are classified as Certificates of Deposit. Under state law, the Agency may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

- I. Fixed Assets - All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets. At June 30, 2001, the balance of General Fixed Assets is as follows:

Building and improvements	\$ 915
Vehicles	164,401
Furniture and equipment	7,091
Total	<u>\$ 172,407</u>

Donated assets represent \$1,026 of the above total.

- J. Total Columns of Combined Statements – Overview - Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.
- K. Comparative Data - Comparative data for the prior year have been presented in the accompanying general purpose financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund types have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.
- L. Compensated Absences – For governmental fund types, the Council's liability for accumulated unpaid vacation has been recorded in the general long-term debt group of accounts. The liability has been determined using the number of vested vacation hours for each employee's current wage rate at the end of the year. An amount is added to this total for social security and Medicare taxes. Accrued vacation benefits will be paid from future years' resources and will be recorded as fund expenditures in the various governmental funds in the year in which they are paid or become due on demand to terminated employees. The Council's sick leave policy does not provide for the vesting of sick leave where payment would have to be made to a terminated employee for any unused portion.

## 2. Revenue Recognition - Intergovernmental, Public Support and Miscellaneous Revenues:

- A. Intergovernmental - Intergovernmental revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual; that is, measurable and available (modified accrual basis). Intergovernmental grants do not allow the Council to recognize revenue under the grant award until actual costs are incurred or units of service are provided

Senior Center, State Allocation (Act 735), Title III-B, C-1, and C-2 funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. Audit funds are recognized as revenue once the related costs have been incurred, and the grant reimbursement is measurable and available. USDA program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time.

- B. Public Support and Miscellaneous Revenues - The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, and C-2 programs. In addition, the Bossier Parish Police Jury and the City of Bossier City, Louisiana also provide funds to the Council. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

**BOSSIER COUNCIL ON AGING, INC.****Notes to Financial Statements****June 30, 2001****3. Cash and Certificates of Deposit:**

At June 30, 2001, the book balance of the Council's cash and certificates of deposit were as follows:

	Book Balance	Bank Balance
Cash on hand	\$ 350	\$ -
FEMA account - checking	6,696	10,696
Payroll - checking	107	107
Operating - checking	30,169	48,295
BCOA -- Krewe of Elders - checking	4,483	4,483
Certificates of deposit	25,000	25,000
Total deposits	<u>\$ 66,805</u>	<u>\$ 88,581</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the related bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Amount insured by federal deposit insurance (Category 1) \$ 88,581

**4. Grants Receivable:**

Grants receivable at June 30, 2001, consisted of reimbursements for expenses incurred under the following programs:

Title III - B Services	\$ 369
U.S.D.A.	3,080
Helping Hands - PCA billings	1,462
Total programs	<u>\$ 4,911</u>

**5. Changes in General Fixed Assets:**

	Balance June 30, 2000	Additions	Deletions	Balance June 30, 2001
General fixed asset at cost:				
Buildings & improvements	\$ 915	\$ -	\$ -	\$ 915
Vehicles	139,558	24,843	-	164,401
Furniture & equipment	31,467	2,634	27,010	7,091
Total general fixed assets	<u>\$ 171,940</u>	<u>\$ 27,477</u>	<u>\$ 27,010</u>	<u>\$ 172,407</u>

As of June 30, 2001, the Council was required (per State Property Regulations) to remove all inventory items in their reporting to GOEA with an original acquisition cost of less than \$1,000. These items totaled \$27,010 and are reported as deletions to general fixed assets. The Council is required to maintain a separate listing of these items until disposed of.

**6. In-Kind Contributions:**

The Council received various in-kind contributions during the year. Senior center/meal-site facilities were furnished to the Council without charge for rent and/or utilities. Other in-kind contributions consisted of the time donated by volunteer workers at senior centers and meal sites, as well as free admittance to recreational and entertainment events provided by various businesses and individuals in the parish. Although these contributions have not been reported as revenues, the offsetting expenses have not been incurred thereby producing no effect on the financial statements.

# BOSSIER COUNCIL ON AGING, INC.

## Notes to Financial Statements June 30, 2001

### 7. Note Payable:

On March 16, 2001, the Council entered into a four-year installment contract with Moffitt Volkswagen, Inc. for the purchase of a 2001 Mazda truck in the amount of \$17,500. The terms of this installment contract requires monthly payments of \$365 with 0% interest. The annual requirements to amortize this note payable as of June 30, 2001, is as follows:

Year Ending June 30,	Amount
2002	\$ 4,375
2003	4,375
2004	4,375
2005	3,281
Total	<u>\$ 16,406</u>

### 8. Board of Directors' Compensation:

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

### 9. Income Tax Status:

The Council, a non-profit corporation, is exempt from federal income taxation under Section 501(c) (3) of the Internal Revenue Code.

### 10. Changes in General Long-Term Debt:

Long-term liabilities that will be financed from governmental funds are accounted for in the general long-term debt group of accounts. The following is a summary of changes in the general long-term debt account group:

	Balance July 1, 2000	Principal		Balance June 30, 2001
		Additions	Deletions	
Accumulated unpaid vacation	\$ 15,054	\$ -	\$ 4,632	\$ 10,422
Note payable	-	17,500	1,094	16,406
Total long-term debt	<u>\$ 15,054</u>	<u>\$ 17,500</u>	<u>\$ 5,726</u>	<u>\$ 26,828</u>

### 11. Judgments, Claims, and Similar Contingencies:

There is no litigation pending against the Council at June 30, 2001. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

### 12. Federal Award Programs:

The Council receives revenues from various federal and state grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.



# BOSSIER COUNCIL ON AGING, INC.

Notes to Financial Statements  
June 30, 2001

## 13. Economic Dependency:

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

## 14. Transfers:

Operating transfers in and out are listed by fund for the year ended June 30, 2001:

Funds Transferred In							
Funds Trans. Out	Title III-B Admin.	Title III-B Svcs.	Title III C-2	Title III-F	Helping Hands	General Fund	Total Out
Title III-B:							
Admin.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services	-	-	-	-	-	-	-
Title III C-1	-	-	-	-	-	108	108
Title III C-2	-	-	-	-	-	-	-
Senior Ctr.	-	20,262	-	-	-	-	20,262
FEMA	-	-	-	-	-	74	74
U.S.D.A.	-	-	38,875	-	-	-	38,875
Helping Hands	-	-	-	-	-	900	900
Senior Supp.	-	4,158	-	-	-	-	4,158
General Fund	931	86,679	35,411	43	460	1,243	124,767
Total In	\$ 931	\$ 111,099	\$ 74,286	\$ 43	\$ 460	\$ 2,325	\$ 189,144

## 15. Premium Only Cafeteria Plan:

In May, 1999, the Council adopted a Premium Only Cafeteria Plan for its employees. Under this plan an eligible employee can elect to have a portion of his/her compensation reduced to pay for personal health insurance that the employee would normally have to pay with "after tax" compensation. Participation in this plan is at the option of each employee.

## 16. Risk Management:

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss, including workers' compensation and employee health and accident insurance, that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's insurance coverage.

**BOSSIER COUNCIL ON AGING, INC.**

Notes to Financial Statements  
June 30, 2001

**18. Interfund Loans:**

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. A summary of these interfund loans at June 30, 2001, were as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 369	\$ 28,478
Special Revenue Funds:		
Title III B Services	-	369
U.S.D.A.	6,111	-
Helping Hands	15,671	-
FEMA	6,696	-
Total Special Revenue Funds	28,478	369
Total All Funds	\$ 28,847	\$ 28,847

**19. Operating Leases:**

At June 30, 2001, the Council was obligated under month to month operating leases for office space and equipment. The Council leases its office space for \$300 per month, a copy machine for \$178 per month, and a telephone system for \$165 per month. Total rent expense for operating leases was \$7,798 for the year ending June 30, 2001.

**20. Miscellaneous Revenue:**

Other miscellaneous revenue for the General Fund at June 30, 2001 consisted of the following:

Krewe of Elders	\$ 7,807
Senior Center Recreation Dance	17,207
Income PMS Unit	8,300
United Way	10,103
Marksville Trip	3,610
Branson Trip	13,200
Laps for Lunches	7,385
Stiles Mineral - Donation	11,059
Senior Games	2,434
Miscellaneous	13,494
Total Miscellaneous Revenue	\$ 94,599

**21. Subsequent Events:**

On August 1, 2001, the Council signed a promissory note with Citizens National Bank for \$25,050 at 8.5% interest with one payment due November 1, 2001 for operating cash until they receive additional funding for fiscal year June 30, 2002.

## **SUPPLEMENTARY INFORMATION**

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## BOSSIER COUNCIL ON AGING, INC.

Schedule of Program Revenues, Expenditures,  
and Changes in Fund Balances - General Fund  
For the Year Ended June 30, 2001

	Local (Unreserved)	PCOA Act 735	Totals
Revenues:			
Intergovernmental:			
Office of Elderly Affairs	\$ -	\$ 22,876	\$ 22,876
Local governments	137,500	-	137,500
Other:			
Interest	808	-	808
Miscellaneous	94,599	-	94,599
Total revenues	232,907	22,876	255,783
Expenditures:			
Personnel	36,120	-	36,120
Fringe	2,996	-	2,996
Travel	4,605	-	4,605
Operating services	62,776	-	62,776
Operating supplies	20,239	-	20,239
Other costs	1,094	-	1,094
Capital outlay	2,634	-	2,634
Total expenditures	130,464	-	130,464
Excess of revenues over expenditures	102,443	22,876	125,319
Other financing uses:			
Operating transfers in	2,325	-	2,325
Operating transfers out	(101,891)	(22,876)	(124,767)
Net other financing sources (uses)	(99,566)	(22,876)	(122,442)
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,877	-	2,877
Fund balance at beginning of year	20,300	-	20,300
Fund balance at end of year	\$ 23,177	\$ -	\$ 23,177

**BOSSIER COUNCIL ON AGING, INC.**

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds  
For the Year Ended June 30, 2001

	Title III-B			
	Administration	Services	Title III C-1	Title III C-2
Revenues:				
Intergovernmental:				
Governor's Office of Elderly Affairs	\$ 26,710	\$ 87,831	\$ 67,182	\$ 112,607
Participant and program income	-	10,474	2,126	19,866
Miscellaneous	-	-	60	1,000
Total revenues	<u>26,710</u>	<u>98,305</u>	<u>69,368</u>	<u>133,473</u>
Expenditures:				
Personnel	19,228	155,722	33,588	75,577
Fringe	1,511	12,347	2,686	5,945
Travel	-	2,947	-	8,931
Operating services	5,967	17,126	7,905	17,407
Operating supplies	935	9,923	419	8,877
Meals:				
Raw food	-	-	14,541	53,813
Non edibles	-	-	10,121	37,209
Other costs	-	3,996	-	-
Capital outlay	-	7,343	-	-
Total expenditures	<u>27,641</u>	<u>209,404</u>	<u>69,260</u>	<u>207,759</u>
Excess (deficiency) of revenues over expenditures	<u>(931)</u>	<u>(111,099)</u>	<u>108</u>	<u>(74,286)</u>
Other financing sources (uses):				
Operating transfers in	931	111,099	-	74,286
Operating transfers out	-	-	(108)	-
Net other financing sources (uses)	<u>931</u>	<u>111,099</u>	<u>(108)</u>	<u>74,286</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Supplemental schedule presented for purposes of additional analysis only.

Title III F	Supplemental Senior Center Fund	Senior Center Fund	FEMA	U.S.D.A.	Audit	Helping Hands	Totals
\$ 3,862	\$ 4,158	\$ 45,260	\$ -	\$ 35,876	\$ 2,067	\$ 11,343	\$ 396,896
-	-	-	-	-	-	-	32,466
-	-	-	17,458	-	-	-	18,518
3,862	4,158	45,260	17,458	35,876	2,067	11,343	447,880
-	-	22,784	-	-	-	9,239	316,138
-	-	1,765	-	-	-	743	24,997
-	-	-	-	-	-	520	12,398
-	-	-	-	-	-	401	48,806
-	-	449	16,380	-	-	-	36,983
-	-	-	-	-	-	-	68,354
-	-	-	-	-	-	-	47,330
3,905	-	-	-	-	2,067	-	9,968
-	-	-	-	-	-	-	7,343
3,905	-	24,998	16,380	-	2,067	10,903	572,317
(43)	4,158	20,262	1,078	35,876	-	440	(124,437)
43	-	-	-	-	-	460	186,819
-	(4,158)	(20,262)	(74)	(38,875)	-	(900)	(64,377)
43	(4,158)	(20,262)	(74)	(38,875)	-	(440)	122,442
-	-	-	1,004	(2,999)	-	-	(1,995)
-	-	-	5,692	12,190	-	17,133	35,015
\$ -	\$ -	\$ -	\$ 6,696	\$ 9,191	\$ -	\$ 17,133	\$ 33,020

## BOSSIER COUNCIL ON AGING, INC.

Schedule of Program Expenditures - Budget vs. Actual  
For the Year Ended June 30, 2001

	Budgeted Expenditures	Actual Expenditures	Favorable (Unfavorable) Variance
Local Funds:			
Personnel	\$	\$ 36,120	\$ (36,120)
Fringe	NO	2,996	(2,996)
Travel	BUDGET	4,605	(4,605)
Operating services	ADOPTED	62,776	(62,776)
Operating supplies		20,239	(20,239)
Capital outlay		2,634	(2,634)
Other cost		1,094	(1,094)
Transfers out		101,891	(101,891)
Totals	-	232,355	(232,355)
State of LA - ACT 735:			
Transfers out: Title III-B	22,876	22,876	-
Totals	22,876	22,876	-
Title III-B - Area Agency Administration:			
Personnel	18,633	19,228	(595)
Fringe	1,569	1,511	58
Travel	971	-	971
Operating services	5,015	5,967	(952)
Operating supplies	261	935	(674)
Other cost	261	-	261
Totals	26,710	27,641	(931)
Title III-B - Supportive Services:			
Personnel	152,693	155,722	(3,029)
Fringe	12,947	12,347	600
Travel	3,751	2,947	804
Operating services	25,198	17,126	8,072
Operating supplies	10,983	9,923	1,060
Other cost	4,413	3,996	417
Capital outlay	7,343	7,343	-
Totals	\$ 217,328	\$ 209,404	\$ 7,924



## BOSSIER COUNCIL ON AGING, INC.

Schedule of Program Expenditures - Budget vs. Actual  
For the Year Ended June 30, 2001

	Budgeted Expenditures	Actual Expenditures	Favorable (Unfavorable) Variance
<b>Title III C-1 Congregate Meals:</b>			
Personnel	\$ 32,780	\$ 33,588	\$ (808)
Fringe	2,777	2,686	91
Travel	812	-	812
Operating services	4,195	7,905	(3,710)
Operating supplies	2,227	419	1,808
Meal costs	25,567	24,662	905
Other costs	-	-	-
Totals	68,358	69,260	(902)
<b>Title III C-2 Home Delivered Meals:</b>			
Personnel	79,891	75,577	4,314
Fringe	6,763	5,945	818
Travel	11,666	8,931	2,735
Operating services	15,547	17,407	(1,860)
Operating supplies	11,529	8,877	2,652
Meal costs	105,369	91,022	14,347
Totals	230,765	207,759	23,006
<b>Title III-F:</b>			
Other costs	3,862	3,905	(43)
Capital outlay	-	-	-
Totals	3,862	3,905	(43)
<b>Senior Center:</b>			
Personnel	20,767	22,784	(2,017)
Fringe	1,759	1,765	(6)
Operating services	4,060	449	3,611
Transfers out: Title III-B	20,262	20,262	-
Totals	\$ 46,848	\$ 45,260	\$ 1,588

## BOSSIER COUNCIL ON AGING, INC.

Schedule of Program Expenditures - Budget vs. Actual  
For the Year Ended June 30, 2001

	Budgeted Expenditures	Actual Expenditures	Favorable (Unfavorable) Variance
FEMA:			
Operating supplies	NO BUDGET	16,380	(16,380)
Capital outlay	ADOPTED	-	-
Transfers out: Local		74	(74)
Totals	-	16,454	(16,454)
U.S.D.A.:			
Transfers out: Title III-C-2	38,875	38,875	-
Audit:			-
Other costs	2,067	2,067	-
Helping Hands (Medicaid Waivers):			-
Personnel	NO BUDGET	9,239	(9,239)
Fringe	ADOPTED	743	(743)
Travel	-	520	(520)
Operating services	-	401	(401)
Transfers out: Local	-	900	(900)
Totals	-	11,803	(11,803)
Miscellaneous Grant:	NO BUDGET	-	-
Transfers out: Title III-B Services	ADOPTED	4,158	(4,158)
Total expenditures	\$ 659,756	\$ 895,843	\$ (236,087)

**BOSSIER COUNCIL ON AGING, INC.**  
 Schedule of Priority Services -  
 Title III, Part B - Grant for Supportive Services

			<u>% of GOEA GRANT</u>
Access (30%):	Assisted Transportation	\$ -	
	Case Management	2,071	
	Transportation	118,410	
	Information & assistance	158	
	Outreach	16,859	
	Total access expenses		137,498 170.60%
In-Home (15%):	Homemaker	67,393	
	Chore	-	
	Telephoning	-	
	Visiting	-	
	Adult/daycare/Health	-	
	Personal care	-	
	Total in-home expenses		67,393 83.62%
Legal (5%):	Legal assistance	3,996	4.96%
Non-priority services		517	
Total Title III B - Supportive Services expenditures		209,404	
Less: Participant contributions		(10,746)	
Other public support		(63,531)	
Transfers in		(47,296)	
Title III B - Supportive Services grant		87,831	
Less: Transfers of contract allotments		-	
State homemaker		(7,236)	
State transportation		-	
Original grant award net of additional state homemaker and transportation funds		80,595	
Less: Refund to GOEA for legal expenditures priority services minimum percentage rule		(34)	
Net grant award		<u>\$ 80,561</u>	

**BOSSIER COUNCIL ON AGING, INC.**

**Compensation to Board Members  
Year Ended June 30, 2001**

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The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-town travel expenses incurred in accordance with the Council's regular personnel policy.

**BOSSIER COUNCIL ON AGING, INC.**

Schedule of Audit Findings  
Year Ended June 30, 2001

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A preliminary exit conference was held October 29, 2001, to discuss the findings of this report. Those in attendance included:

Mary Anne Rankin  
Tom Cooper  
Christine S. Wasner, CPA  
Deborah Lafitte

Executive Director  
Bookkeeper  
Smith Pugh & Company, LLP  
Bookkeeper

## BOSSIER COUNCIL ON AGING, INC.

Comparative Schedule of General Fixed Assets and Changes in General Fixed Assets  
Year Ended June 30, 2001

	Balance June 30, 2000	Additions	Deletions	Balance June 30, 2001
<b>General fixed assets at cost:</b>				
Buildings & improvements	\$ 915	\$ -	\$ -	\$ 915
Vehicles	139,558	24,843	-	164,401
Furniture and equipment	31,467	2,634	27,010	7,091
Total general fixed assets	<u>\$ 171,940</u>	<u>\$ 27,477</u>	<u>\$ 27,010</u>	<u>\$ 172,407</u>
<b>Investment in general fixed assets:</b>				
Property acquired with funds from:				
Title III B - AAA	\$ 1,917	\$ 7,343	\$ 679	\$ 8,581
Title III B - SS	21,370	-	457	20,913
Title III C-1	347	-	347	-
Title III C-2	461	-	461	-
Title III D	3	-	3	-
Title III G	2,760	-	2,760	-
Senior Center	3,742	-	2,242	1,500
Title III F	3,480	-	3,480	-
Other	8,769	-	6,769	2,000
Local	129,091	20,134	9,812	139,413
Total investment in general fixed assets	<u>\$ 171,940</u>	<u>\$ 27,477</u>	<u>\$ 27,010</u>	<u>\$ 172,407</u>

**ADDITIONAL REPORT REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

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**SMITH PUGH & COMPANY, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Bossier Council on Aging, Inc.  
Bossier City, Louisiana

We have audited the general purpose financial statements of the Bossier Council on Aging, Inc., as of and for the year ended June 30, 2001, and have issued our report thereon dated August 17, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Bossier Council on Aging, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Audit Findings as Findings 2001-01 and 2001-02.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Bossier Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Council on Aging, Inc. in a separate letter dated August 17, 2001.

This report is intended solely for the information and use of management, the Board of Directors and others within the organization, the Governor's Office of Elderly Affairs and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Smith Pugh & Company, LLP*  
Certified Public Accountants  
Bossier City, Louisiana

August 17, 2001

## **AUDIT FINDINGS**

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## BOSSIER COUNCIL ON AGING, INC.

Schedule of Audit Findings  
Year Ended June 30, 2001

FINDINGS RELATED TO COMPLIANCE2001-01: Budget

*Criteria:* The Governor's Office of Elderly Affairs requires budget variances to be less than 10% in program cost categories.

*Condition:* The following programs/costs categories exceed 10% variances:

Title III-B Area Agency	Operating Services Operating Supplies Other Costs
Title III - C-1 Congregate meals	Operating Services
Title III - C-2 Home Delivered Meals	Operating Services

*Recommendation:* We recommend that management review the final budget revision to ensure that the actual expenses are within the accepted 10% tolerance required by GOEA.

2001-02: Pledged Securities

*Criteria:* Under state law, the Council's bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

*Condition:* During the month of January 2001, the Council's bank deposits were in excess of the federal deposit insurance of \$100,000.

*Recommendation:* We recommend that management periodically review their bank deposit totals and determine that they have the appropriate securities pledged when that deposit amount exceeds \$100,000.



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Bossier City, Louisiana 71171-5606  
(318) 741-8302 Fax (318) 741-7490  
1(800) 256-8993

## *A Bright Adventure For Your Golden Years*

### *Board of Directors*

*Jim Coleman*

*President*

*Delbert Anderson*

*1st Vice President*

*Claudine Bond*

*2nd Vice President*

*Ursula Phillips*

*Secretary*

*Mary Brady*

*Treasurer*

*Jackie Conner*

*Nancy Cook*

*Jeff Cox*

*Mary Doxy*

*Marguerite Loftin*

*Lillian Moore*

*Robert Roby*

*Mike Slemph*

*Catherine Vanderberry*

*Lo Walker*

*Mary Anne Rankin*

*Executive Director*

### *Site:*

*706 Bearkat Dr.  
Bossier City, LA 71111*

*East Oak St.  
Plain Dealing, LA  
71067*

### **Corrective Action Plan**

November 20, 2001

Legislative Auditor, State of LA  
PO Box 94397  
Baton Rouge, LA 70804-9397

Re: Budget Finding

Dear Sir:

During our recent annual audit, the following were areas that were of some concern:

1. Paid vacations – That employee mentioned is the Executive Director. The Board has elected to “clear the matter.” An agreement between the Executive Director and the Board is being developed.
2. Employee Insurance Coverage – The Executive Director has contacted our lawyer. She is waiting for his answer to this situation. Employees have been paid this way for many years.
3. Board approval in minutes – The Mazda truck was discussed in the combined Transportation and Finance Committee meeting on March 1, 2001. The committee recommended to the Board to purchase the Mazda. The March minutes gave the committee’s report, but they do not show the Board’s approval. We now know the importance of good minutes and will try to prevent any similar problems in the future.
4. Cash Disbursements – As in any business there are human errors. The checks signed by a Board member not officially in office were signed in July but the checks themselves were dated June. We will prevent this from happening again. Both bookkeepers will be very vigilant in watching invoices and purchase orders.
5. Area Agency Administration
  - Operating Services* – The Council’s insurance rates particularly Worker’s Comp have seen some major increases.
  - Operating Supplies* – As the new director, I have made sure the staff has had the supplies needed to do their job more efficiently.
  - Other Costs* – This is the indirect cost of the nutritionist and should have been used.
6. 2001 – 2002 Pledged Securities – In January when the city check arrives, the funds will be deposited into the general account. At the same time the loan from November will be repaid and the remainder of the funds will be used to purchase CD’s or whatever the board desires. This way the Council will not need to worry about the FDIC insurance problem.

Area Agency on Aging



United Way Agency

7. Congregate Meals Title III C-1 and C-2

*Operating Services* – These services include the insurance and maintenance for the vehicles plus Worker's Comp. These areas are difficult to control during the year. During the budget revision, the bookkeepers and I will monitor the variances and try to have them under the required 10% at the end of the fiscal year.

All corrective actions have either been made or will be attended to at the proper time.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mary Anne Rankin".

Mary Anne Rankin  
Executive Director

## BOSSIER COUNCIL ON AGING, INC.

## Schedule of Prior Audit Findings

For the Year Ended June 30, 2001

FINDINGS RELATED TO COMPLIANCE2000-1: Budget

*Criteria:* The Governor's Office of Elderly Affairs requires budget variances to be less than 10% in program cost categories.

*Condition:* The following programs/costs categories exceed 10% variances:

Title III-B Area Agency	Travel Operating Services Operating Supplies Other Costs
Title III – B Supportive Services	Travel Operating Services Operating Supplies
Title III – C-1 Congregate meals	Travel Operating Supplies
Title III – C-2 Home Delivered Meals	Travel Operating Services Operating Supplies Meal Costs
Title III-D In Home Services	Salaries Fringe Benefits Travel Operating Services Operating Supplies Other Costs
Senior Center	Operating Services Transfers: III - B
U.S.D.A.	Transfers: III – C – 1

*Current Status:* Similar finding for fiscal year June 30, 2001. See Finding 2001-01.